

UNCLASSIFIED (U)

U.S. Department of State Foreign Affairs Manual Volume 4
Financial Management

4 FAM 820

MISCELLANEOUS EMPLOYEE SERVICES

(*CT:FIN-421; 04-24-2013*)
(*Office of Origin: CGFS/FPRA/FP*)

4 FAM 821 SCOPE AND APPLICABILITY

(*CT:FIN-369; 12-21-2004*)

This subchapter provides the policy for miscellaneous employee services, including the sale of travelers checks for personal travel, sale of U.S. postage, cashing of U.S. securities, and Federal income tax deduction certification. These services apply to U.S. personnel at post.

4 FAM 822 SALE OF TRAVELERS CHECKS FOR PERSONAL TRAVEL

(*CT:FIN-369; 12-21-2004*)

When travelers checks from nearby commercial agents or other local sources are not available for personal use, employee associations have the authority to sell travelers checks to U.S. civilian and military personnel and their dependents in accordance with local laws. U.S. disbursing officers (USDOs) and cashiers responsible for official funds are authorized to sell travelers checks only as provided by 4 FAM 467. When a cashier is authorized to sell travelers checks, the sales may be only to employees who will be conducting official business. Travelers checks for personal travel cannot be acquired from cashiers.

4 FAM 823 SALE OF U.S. POSTAGE

(*CT:FIN-369; 12-21-2004*)

USDOs and cashiers responsible for official funds are not authorized to sell postage stamps. As a service to U.S. post personnel, which includes U.S. civilian and military personnel and their dependents and U.S. citizen contractor employees, an employee association (6 FAM 500, Employee Associations) may arrange for the sale of U.S. postage stamps, stamped cards, stamped envelopes, etc. Likewise, when Armed Services Post Offices (APO/FPO) or new Diplomatic Post Office (DPO) services are available, postage and authorized forms of accountable paper for packaging mail may also be acquired through these facilities as authorized by the respective Department's regulations and policies.

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4 FAM 824 CASHING OF U.S. SECURITIES

(CT:FIN-400; 05-01-2009)

Post cashiers may not perform personal banking services for individuals authorized access to cashier services. This includes cashing U.S. Government securities for personal needs. Consular officers are authorized to certify U.S. securities such as Series EE bonds for sending to U.S. banks for cashing. (See 7 FAM 800, Notarial Services Abroad, and 7 FAM 528, U.S. Savings Bonds and Treasury Notes). This is a no-fee consular service under 22 CFR 22.1, Schedule of Fees, Item 45(i).

4 FAM 825 FEDERAL INCOME TAX DEDUCTION CERTIFICATION

(CT:FIN-369; 12-21-2004)

- a. Overseas employee representation expenses in excess of those reimbursed, but which would have been reimbursable if the agency had sufficient funds, may qualify as a miscellaneous itemized income tax deduction. (See IRS Publication 516, Tax Information for U.S. Government Civilian Employees Stationed Abroad.)
- b. Authorized certifying officers at post may certify employee requests for tax deductions for non-reimbursed representation expenses for submission to the Internal Revenue Service (IRS). At the close of each calendar year, or upon an employee's departure from the post, the authorized certifying officer may prepare a certification as to the amount of allowable expenses that are claimed but not reimbursed. The certification is provided to the employee. The following format should be used:

Dear Mr./Ms.:

This certifies that during calendar year (or other period) while you were assigned to (city, state or province, country), you incurred, for the benefit of the United States, the following properly reimbursable expenses for official representation for which you were not reimbursed because of insufficient funds:

\$ _____ for official representation.

Sincerely yours,

Authorized Certifying Officer

- c. A Foreign Service employee may justify other ordinary and necessary expenses incurred in the performance of duty in accordance with IRS guidelines (see IRS Publication 463, Travel, Entertainment, and Gift Expenses). However, the certifying officer at post only certifies representation expense.

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- d. Department of State personnel are not tax consultants and do not provide tax services. Internal Revenue Service publications are available in the consular section of the post or from any Internal Revenue Service office. Individuals seeking tax advice should consult private and professional advisors and utilize IRS resources available on the Internet.

4 FAM 826 THROUGH 829 UNASSIGNED